

*United States Court of Appeals
for the Second Circuit*



**APPELLANT'S
BRIEF**

74-1778

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To be argued by
JOEL S. STERN

In The
United States Court of Appeals

For The Second Circuit

CORWIN CONSULTANTS, INC.,
Petitioner-Appellant,

vs.

THE INTERPUBLIC GROUP OF COMPANIES, INC.,
UNITED STATES OF AMERICA, PETER M. MOFFITT, W.
DENNING HARVEY, SAMUEL A. CULBERTSON, II, and
COWLES COMMUNICATIONS, INC.,

Respondents-Respondents,

SAMUEL A. CULBERTSON, II,
Respondent-Appellant.

*On Appeal from the United States District Court for the
Southern District of New York.*

BRIEF FOR RESPONDENT-APPELLANT



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UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

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Docket No. 74-1778
-----X

CORWIN CONSULTANTS, INC., :
vs. :
Petitioner-Appellant, :
vs. :
THE INTERPUBLIC GROUP OF COMPANIES, :
INC., UNITED STATES OF AMERICA, :
PETER M. MOFFITT, W. DENNING HARVEY, :
SAMUEL A. CULBERTSON, II, and COWLES :
COMMUNICATIONS, INC., :
Respondents-Respondents,
SAMUEL A. CULBERTSON, II, :
Respondent-Appellant. :
-----X

BRIEF OF RESPONDENT-APPELLANT
SAMUEL A. CULBERTSON, II.

STATEMENT

Respondent-Appellant, Samuel A. Culbertson, II,
appeals to this Court from a judgment of the United States
District Court for the Southern District of New York rendered
on May 10, 1974 and entered on May 13, 1974 granting the
United States Government priority of lien over funds emanating
from the Interpublic Group of Companies, Inc. for income taxes

due from Marion Harper, Jr., as well as all statutory additions thereto and interest thereon. This judgment was granted by Honorable Morris E. Lasker upon a motion for summary judgment.

FACTS

The facts and law have been fully set forth in the brief submitted on behalf of Corwin Consultants, Inc. by its attorney, Benedict Ginsberg, Esq., and are incorporated by reference herein.

The appellant Culbertson acknowledges that Corwin Consultants, Inc. has priority of the lien, but Culbertson claims priority as to the United States Government and Cowles Communications, Inc. Peter Moffitt and W. Denning Harvey have not appeared and make no claim to the Interpublic fund.

Accordingly, appellant Culbertson's claim should be satisfied after satisfaction of the claim of Corwin Consultants, Inc. and prior to all others.

CONCLUSION

The judgment below should be modified to the extent of denying the United States Government priority over Corwin Consultants and Culbertson.

Dated, July 12, 1974.

Respectfully submitted,

MAASS LEVY FRIEDMAN HIRSCH & STERN
Attorneys for Respondent-Appellant,
Samuel A. Culbertson, II

JOEL S. STERN,
of Counsel.

U.S. COURT OF APPEALS: SECOND CIRCUIT

CORWIN CONSULTANTS,

Petitioner-Appellant,

Index No.

against

The INTERPUBLIC GROUP OF COMPANIES, et al

Respondents-Respondents.

Affidavit of Personal Service

STATE OF NEW YORK, COUNTY OF NEW YORK

ss.:

I, Victor Ortega,
 being duly sworn,
 deposes and says that deponent is not a party to the action, is over 18 years of age and resides at
 1027 Avenue St. John, Bronx, New York
 That on the 3rd day of September 1974 at 475 Fifth Ave., New York
 Foley Square, New York
 deponent served the annexed Appellants Brief upon

Benedict Ginsberg-Attorney for Petitioner-Appellant

Paul J. Curran-U.S. Attorney for the Southern Dist.-Attorney for Respondents-Respondent

the
 personally. Deponent knew the person so served to be the person mentioned and described in said
 papers as the Attorney(s) herein,

Sworn to before me, this 3rd
 day of September 19 74

Victor Ortega
 Print name beneath signature

VICTOR ORTEGA

Robert T. Brin

ROBERT T. BRIN
 NOTARY PUBLIC, STATE OF NEW YORK
 NO. 31 - 0418050
 QUALIFIED IN NEW YORK COUNTY
 COMMISSION EXPIRES MARCH 30, 1975

